

Atem 3 - Velasquez. additional Anformation

Tax Rates for Cannabis in California Cities and Counties

	<u>California Counties</u>
Calaveras County	1) For Outdoor and Mixed Light Licensees or Registrants: \$2.00 per square foot of registered or permitted canopy area commencing upon adoption of the voters until the Department of Food and Agriculture has established and implemented a track and trace program under Business and Professions Code 19335 et seq. And thereafter \$45.00 per pound of dry weight flower and bud and \$10.00 per pound of dry weight trim; 2)For Indoor Licensees or Registrants: \$5.00 per square foot of registeredor permitted canopy area commencing upon adoption of the voters until the Department of Food and Agriculture has established and implemented a track and trace program under Business and Professions Code 19335 et seq; and thereafter \$70.00 per pound of dryweight flower and bud and \$15.00 per pound of dry weight trim; 3)A gross proceeds tax of seven percent (7%) on the manufacturing of cultivated cannabis; and a gross proceeds tax of seven percent (7%) on retail medicinal or legal cannabis storefronts, collectives, and dispensaries for general governmental purposes upon approval of the voters.
Humboldt County	There is a \$1 - \$3 per square foot, based upon type of grow, annual commercial marijuana cultivation tax. [Measure S.]
Inyo County	There is a 5% gross receipts tax on commercial marijuana businesses (but no less than \$1,250 per growing cycle for cultivation businesses) in the unincorporated area of Inyo County, with an increase to a maximum of 12.5% over time. (Measure I (November 2016).)
Lake County	There is a of \$1.00 per square foot of an outdoor cultivation site, \$2.00 per square foot of a mixed-light cultivation site, and \$3.00 per square foot of an indoor cultivation site, subject to annual CPI (Measure C (November 2016).)
Mendacina County	There is a 2.5 percent to 10 percent tax on growers and flat \$2,500 rate a year on other operators. (Measure Al and Measure AJ (2016).)
Monterey County	There is a tax on commercial marijuana businesses in the unincorporated area of Monterey County only (not cities) up to a maximum of: \$25 per square foot on cultivation with an annual adjustment by Consumer Price Index (CPI) thereafter; \$5 per square foot on nurseries with annual CPI adjustment thereafter; and 10% of gross receipts on other marijuana business activities with no CPI. (Commercial Cannabis Activity Tax Ballot Measure (Nov. 2016).)
Santa Cruz County	There is a tax tax with a maximum tax rate of 10% of gross receipts but sets the initial tax rate at 7%. The ordinance broadly defines "cannabis business" to include any for-profit or non-profit business that distributes, delivers, dispenses, exchanges, barters or sells either medical or non-medical cannabis and includes, but is not limited to, medical marijuana cooperatives and businesses, and any other business which transports, manufactures, compounds, converts, processes, prepares, stores, packages, sells at wholesale, or sells at retail, cannabis or products made of cannabis. (Tit. 4, Ch. 4.06 - Cannabis Business Tax.)
Solano County	There is a general business license tax on marijuana businesses within the County of up to 15% of annual gross receipts. (Measure C (2016).)
Sonoma County	A cannabis tax measure on the March 7, 2017, ballot passed. It imposes a maximum 10% tax on cannabis businesses.
	California Cities
Adelanto	Voters approved an excise tax on each commercial marijuana activity business of not more than five percent of the gross revenue. (Measure R (2016).)
Albany	There is a tax on for-profit marijuana dispensaries at \$25 per \$1,000 of gross receipts. Non-profit marijuana dispensaries were to be taxed at the rate of \$25 per square foot. (Measure Q (2010).)
Alturas	There is a cannabis tax of 10% of gross receipts. (Ord. 506)
Bakersfield	[The next election will have the "Medical Cannabis Initiative" on it, which includes a proposed 7.5 percent of all cannabis business gross income.
Bellflower	Measure B - Cannabis Tax passed on the March 7, 2017. It has tiered tax rates for all cannabis license types
Soprade V	• For commercial cannabis cultivation (except for nurseries) the tax would be \$15.00 per fiscal year, per square foot of authorized space. Commencing July 1, 2020, this tax will increase each fiscal year by \$2.50 per square foot until it reaches a maximum annual tax rate of \$25.00 per square foot. For nurseries, the tax would be \$2.00 per square foot of authorized space. Beginning July 1, 2020, this tax will increase each fiscal year by \$1.50 per square foot until it reaches a maximum annual tax rate of \$5.00 per square foot.
Laws False	• Every person transporting cannabis or cannabis products from one permitted business location of one permittee to another must pay an annual tax of \$1,500.00 per year.
	 Every person who operates a dispensary, manufacturing facility, testing laboratory, or distribution facility, or engages in delivery of cannabis in the City mus pay an initial annual tax of 5% of the gross receipts per fiscal year. That rate would increase on July 1, 2020 (and for each fiscal year thereafter) by 2.5% until it reaches an annual maximum tax rate of 10%. Note: Beginning July 1, 2024, and continuing each July 1st thereafter, non-gross receipt based cannabis taxes (cultivation, nurseries, and transportation) woul increase based upon the consumer price index
Berkeley	In Berkeley, voters approved Measure S, which enacts a 2.5 percent business license tax on medical marijuana operators. The new fee will be imposed in



	Tax Rates enacted by Measure A (approved 6/6/17): For cultivation:
	a. Seven dollars (\$7.00) annually per square foot of canopy space in a facility that uses exclusively artificial lighting.
	b. Five dollars (\$5.00) annually per square foot of canopy space in a facility that uses a combination of natural and supplemental artificial lighting.
California City	c. One dollar (\$1.00) annually per square foot of canopy space in a facility that uses no artificial lighting.
	d. Fifty cents (\$0.50) annually per square foot of canopy space for any nursery.
	For testing laboratories: two percent (2%) of gross receipts.
	To team and the person (27) or growth and the person of th
	For all other cannabis businesses: six percent (6%) of gross receipts.
Campbell	Gross receipts tax at the initial rate of 7% and a maximum rate of 15% (Measure A, 4-25-2017)
	There is a tax of \$25 per square foot of space utilized for cultivation and 18% of gross proceeds (adjusted annually on July 1 based on CPI) apply on all cannabis
Carson City	related business activities in Carson with annual revenues ranging from \$500,000 to \$3.5 million. (Measure KK (November 2016).)
	Retail sales - maximum rate of \$.15 on each \$1.00 in sales; cultivation — use tax of a maximum of \$25 per gross square foot of building space; manufactured
Cathedral City	products — use tax at a maximum of \$1.00 per gram or ounce of manufactured product. (Measure P (2016))
Cloverdale	There is a business tax at a rate of up to ten percent of gross receipts.
	1 Ha to a maximum of six (C) courts for each \$1.00 of gross receipts or fractional world there of whether at whether the white addition with the Ch.
Coachella	 Up to a maximum of six (6) cents for each \$1.00 of gross receipts or fractional part thereof, whether at wholesale or retail, subject to adjustment by the City Council pursuant to Section 4.31.050; and
	Up to a maximum of fifteen dollars (\$15.00) per square foot of space utilized in connection with the cultivation/manufacturing of cannabis or cannabis- infused products, subject to adjustment by the City Council pursuant to Section 4.31.050.
	infused products, subject to adjustment by the City Council pursuant to Section 4.51.050.
	There are two taxes. The first is a tax on all cannabis businesses of \$25.00 per square foot used in connection with each commercial marijuana operation for
Coalinga	the first 3,000 square feet, and \$10.00 per square foot for each additional square foot thereafter. The second is a 10 percent of the gross receipts on dispensaries. (Measure G and Measure E (November 2016).)
N	
costa Mesa	There is a cannabis business tax of six percent based on the gross receipts of the business. (§9-29.5.)
	There is a tax on sellers of recreational marijuana of up to 10 percent of the annual gross receipts. (Measure C (June 2016).)
Davis	Cannabis manufacturing, cannabis research and development, and cannabis testing: 5% for receipts from \$0-\$50,000/month; 4% for receipts from \$50,001 to
	\$100,000/month; 3% for receipts over \$100,001/month.
	There are two cannabis taxes. The first is a tax of \$25 per square foot for the first 3,000 square feet, and then \$10 per square foot for the remaining space
Desert Hot Springs	utilized in connection with the cultivation of marijuana for medical or recreational use. The second is a ten percent tax on the proceeds from the sale of marijuana for medical or casual/recreational use (Measures HH and II (November 2014).)
	Imariganta to measure accompled continuous fractions and fractins and fractions and fractions and fractions and fractions and fr
	The city imposes a 15% tax on the gross receipts of cannabis businesses and dispensaries if such businesses or dispensaries are approved to operate in the City
Dixon	of Dixon. Dixon passed an ordinance prohibiting cultivation and distribution of medical marijuana in January 2016.
Fillmore	There are two taxes. The first is a \$30 per square foot for the first 3,000 square feet of space, and not to exceed \$15.00 per square foot for the remaining
	space, tax on space used for the cultivation of marijuana with annual CPI increases. The second is a tax not to exceed 15% of all proceeds of marijuana sales
	There is a tax of \$15 (may go to \$25) per square foot on marijuana cultivators and 5% (may go to 15%) on the annual gross receipts of marijuana
Sonzales	manufacturers. (Measure W (November 2016).)
	There are two taxes. The cultivation tax shall not exceed \$25.00 per square foot; a CPI may be adjusted annually; all other cannabis activities shall be taxed at
Greenfield	rate not to exceed 10%. (Measure O (November 2016).)
Grover Beach	There are three taxes. 1. Commercial Medical Marijuana Activates: 5% tax on gross receipts. 2. Non-medical Commercial Medical Marijuana Activities: 10% tax
	on gross receipt. 3. Cultivation and Nurseries: \$25 per sq ft on the first 5,000 sq ft and \$10 per sq ft on the remainder. (Measure L-16 (2016).)
Hayward	There is a tax of up to 15% of gross sales for all products associated with medical or adult use of cannabis, from cultivation, distribution, manufacturing, and retailing of cannabis or products derived therefrom, if the City of Hayward permits cannabis business activities. (Measure EE (November 2016).)
EX. 05332 F	
Vine City	There is a tax on lawful medical and nonmedical marijuana businesses at \$25.00 per square foot for the first 5,000 square feet and \$10.00 per square foot the confeet for cultivation and taxting facilities; and it may be adjusted.
King City	thereafter for cultivation; not to exceed \$5.00 per square foot for nurseries; \$30,000.00 each for manufacturing and testing facilities; and it may be adjusted annually by CPI. (Measure J (November 2016).)
a Puente	There is an annual business license tax of 10% per \$1,000 of gross receipts on marijuana products.
emon Grove	A Business permit tax is set at fifteen dollars plus two dollars a person up to fifty employees. Mobile dispensaries, with no fixed business location in Lemon Grove, shall pay fifteen dollars plus two dollars per employee, maximum of fifty. A per Dispensary member charge of fifteen dollars is also required.
	Grove, shall pay inteen donars plus two donars per employee, maximum or may be propertied unlike that ge or inteen donars is also required.



As a collection of the Company of th		
See 3.80.261(C)3 for businesses empaged in both medical and recreational retail alse or delivery. Medical/Recreational distribution, transport, proceeding, or testing for gloss receipts (for gloss receipts (for gloss receipts) (and processing or testing). See 3.80.261(C)4 for businesses empaged in retail tales or delivery as well as distribution, transport processing, or testing. See 3.80.261(C)4 for businesses empaged in retail tales or delivery as well as distribution, transport processing, or testing. See 3.80.261(C)4 for businesses empaged in retail tales or delivery as well as distribution, transport processing, or testing. See 3.80.261(C)4 for businesses empaged in retail tales or delivery as well as distribution, transport processing, or testing. Ion Angeles 1.80.261(C)4 for businesses empaged in retail tales or delivery as well as distribution, transport processing or the form of		Medical Marijuana Retail Sales or Delivery: 6% of gross receipts (Council can increase to 8%)
Media/Microsoftonal distribution, tramport, processing of or testings (6x of poss receipts (Council can increase to 85); Media/Microsoftonal critication (51) per sq final (council can increase to 55); Media/Microsoftonal critication (51) per sq final (council can increase to 55); Media/Microsoftonal critication (51) per sq final (council can increase to 55); Los Angeles In the 19 Media/ Caranibis instenses far of fix off gross receipts, (1A Maint, Code Art. 1, On 8 \$15.50, 2); On the March 2017 ballot, voides adds at nor 61% of gross receipts the manipulan state. There is no two cannot be taxes for both medical and recreational 11 up to 15% gross receipts and 2) up to 525 per square food on cultivation. (Measure F Microsofte) (Measure F Micros		Recreational Marijuana Retail Sales or Delivery: 8% of gross receipts (Council can increase to 12%)
Medical/Discreptional enhances, transport, processing of reletings (bit of gross receipts Council can increase to Big Medical/Discreptional business in register to releting the design was all additionally improved processing or releting. Medical/Discreptional contributions (5) per sq fixed (Camariba into into not row to 15 (2)) Ion Angelera has two 19 Medical Camariba immens has of 60x of gross receipts. (A Munit. Code Art. 1, O. 1 921.50.) 3) On the March 2017 balliot, voters adde is to of 55x of gross receipts in additional and state of 55x of gross receipts and a few reletional and the same and the same analysis and selection. Designed Camariba in the same and the same analysis and selection of the same analysis and selection. Designed Camariba in the same analysis and selection of the same analysis and selection. (A Munit. Code Art. 1, O. 1 921.50.) 3) On the March 2016.) Designed Camariba in the same analysis and the same analysis and selection. (A Munit. Code Art. 1, O. 1 921.50.) 3) On the March 2016.) There is a the same analysis and the same analysis and selection. (A Munit. Code Art. 1, O. 1 921.50.) 3) On the Spring of the same analysis and selection of the same analysis and selection of the same analysis and selection. (A Munit. Code Art. 1, O. 1 921.50.) 3) There is a the same analysis and the same analysis and selection of the same analysis and selection. (A Munit. Code Art. 1, O. 1 92.50.) 3) There is a the same analysis and the same analysis and selection of the same analysis and selection. (A Munit. Code Art. 1, O. 1 92.50.) 3) There is a the same analysis and the same analysis and selection of the same analysis and selection of the same analysis and selection. (A Munit. Code Art. 1, O. 1 92.50.) 3) There is a tax of of the same and analysis and selection of the same analysis and selection of the same analysis and selection. (A Munit. Code Art. 1, O. 1 92.50.) 40 on more than 10% of gross receipts of fractional part thereof on non-medical cannabis or maniguans businesses, and a tax of	one Beach	See 3.80.261(C)(3) for businesses engaged in both medical and recreational retail sales or delivery.
Media/Microarbionic climbionics (\$12 per sq foot (Council can exceed to \$15). It on Agains has two: 1) Media/ Cannabis Business Tex of 6x of gross receipts. (IA Mam. Code Art. 1, O. II \$21.50.) 2) On the March 2017 builds, voters adde to the St. of 8x of gross receipts from adult are meniplanes asker. Harrywills There are two cannabis toses for both medical and recreational: 1) up to 15x gross receipts and 2) up to 525 per square foot on cultivation. (Massaur E Richardson Council and Council and Architectures (\$6.04.480.) Dakland Caldiand also has a Medical Cannabis Business Tax of 5% of gross receipts, (\$6.04.480.) There is a tax at a rate of 15 cents per 61.00 of proceeds on cannabis or marijuana collectives operating in the City, (\$8.35.010.) There is a tax at a rate of 15 cents per 61.00 of proceeds on cannabis or marijuana collectives operating in the City, (\$8.35.010.) There is a tax at a rate of 55 cents per 61.00 of proceeds of dispersary proceeds, and of cultivation in an activation of cultivation areas. The City of the City of the City of cultivation areas. The City of the City of cultivation areas. The City of the City of the City of the City of cultivation areas. The City of the	ong beach	Medical/Recreational distribution, transport, processing, or testing: 6% of gross receipts (Council can increase to 8%)
Los Angeles has two: 1) Medical Cannabis Business Tax of 6x of goos receipts. (IA Muni. Code Art. 1, On. 18 21.50.) 2) On the March 2017 ballot, voters adde a tax of 85x of gross receipts and 2 losp to 525 per square foot on cultivation. (Measure F (Movember 2016)) Adampetilis There is a tax of such that the such that the such that the such and the suc		
as any office of the common and the common and the maniplanum asies. There are two cannels taxes for both medical and recreational: 1) up to 15% gross receipts; and 2) up to 525 per square foot on cultivation. (Measure F (Measure E 2016)) Datamad Outland also has a Medical Cannabis Rusiness Tax of 55% of gross receipts, (§5.04.480.) There is a tax at a rate of 55 cents per \$1.00 of proceeds on cannabis or maniplanum collectives operating in the City, (§ 3.35.001.) There is a maniplanum tax rate of ten cents for each \$1 of dispensary proceeds, and if cultivation is allowed, an annual manimum tax rate of 555 per square foot of cultivation area, subject to O'ris algorithms. (Measure J Biocommbe 2016).) There is a maniplanum tax rate of ten cents for each \$1 of dispensary proceeds, and if cultivation is allowed, an annual manimum tax rate of \$25 per square foot of cultivation area, subject to O'ris algorithms. (Measure J Biocommbe 2016). The o'ly imposes a tax on all for-profit and nonprofit medical and recreational maniplanum businesses within the city of no more than 10% of gross receipts. Personal cultivation of maniplanum businesses and tax of up to 7 cents per each \$1.00 of proceeds or fractional part thereof on non-medical cannabis or maniplanum businesses. (Measure AE (Me		Medical/Recreational cultivation: \$12 per sq foot (Council can increase to \$15)
There is no tensionally tases for both medical and recreational: 2) up to 15% gross receipts, and 2) up to 525 per square floot on cultivation. (Measure F (Rovember 2016).] Jackland Oblinad also has a Medical Camubis Business Tax of 556 of gross receipts, 65.04.480.) There is a tax attained for the part of 15 cents per 51.00 of proceeds on cannable or marijuana collectives operating in the City. (§ 3.35.015). There is a mandatum tax rate of the cents for each 5.5 of dispersary proceeds, and of cultivation as an annual maximum tax rate of for cents of cents 5.5 of dispersary proceeds, and of cultivation area, subject to CH algulatments. (Neurosci 8 (Neuro		Los Angeles has two: 1) Medical Cannabis Business Tax of 6% of gross receipts. (LA Muni. Code Art. 1, Ch. II §21.50.) 2) On the March 2017 ballot, voters added
Castand abo has a Medical Cannabis Business Tar of SK of gross receipts. (§ 5.04.40.) There is a text extended and the common of the common o	os Angeles	a tax of 8% of gross receipts from adult use marijuana sales.
Oxidated to Nation 4 to Nation	Maneville	There are two cannabis taxes for both medical and recreational: 1) up to 15% gross receipts; and 2) up to \$25 per square foot on cultivation. (Measure F
Pain Springs There is a traval a rate of 15 cents per \$5.00 of proceeds on cannables or marijaans collectives operating in the City. (§ 3.5.010.) There is a maximum tax rate of ten cents for each \$1.00 dispensary proceeds, and if cultivation is allowed, an annual maximum tax rate of \$25 per square foot of citivation area, judget to CPI adjustments, (Measure J (November 2010.)) The city imposes a tax on all for-profit and monprofit medical and recreational marijaans businesses within the city of no more than 10% of goos receipts. Personal cultivation of marijaans that is not code, barriers or exchanged is excluded from this tax. There is a tax of up to 7 cents per each \$1.00 of proceeds or fractional part thereof on non-medical cannable or marijaans businesses, and a tax of up to 3 cents excluded from this tax. There is a tax of up to 7 cents per each \$1.00 of proceeds or fractional part thereof on mon-medical cannable or marijaans businesses, and a tax of up to 3 cents \$1.00 of proceeds or fractional part thereof on medical cannable or marijaans businesses, (Measure AE (November 2016.)) There is a tax of up to 7 cents per each \$1.00 of proceeds or fractional part thereof on medical cannable or marijaans businesses, included a received to the set of \$1.00 of proceeds or fractional part thereof on medical cannable to marijaanse businesses, included a received to the set of \$1.00 of proceeds or fractional part thereof on medical cannable to the part of \$1.00 of proceeds or fractional part thereof on medical cannable to the part of \$1.00 of proceeds or fractional part thereof on medical cannable to the part of \$1.00 of proceeds or fractional part thereof on medical cannable to the part of \$1.00 of proceeds or fractional part thereof on medical cannable to the part of \$1.00 of proceeds or fractional part thereof on medical cannable to the part of \$1.00 of proceeds or fractional part of \$1.00	warysvine	(November 2016).)
There is a maximum tax rate of ten cents for each \$1 of dispensary proceeds, and if cultivation is allowed, an annual maximum tax rate of \$25 per square foor of cultivation area, pubject to OFI adjustments, (Measure J (November 2016).) The city imposes a tax on all find-profit and nonprofit medical and recreational marijuana businesses within the city of no more than 10% of goos receipts. Personal Cultivation of marijuans that is not sold, bartered or eachanged is nocluded from this tax. There is a tax of up to 7 cents per each \$1.00 of proceeds or fractional part thereof on non-medical cannable or marijuana businesses, and a tax of up to 3 center each \$1.00 of proceeds or fractional part thereof on medical cannable or marijuana businesses. (Measure AE (November 2016).) There are two types of cannable taxes: I. Businesse: A. Every for-profit cannable business with annual gross receipts of \$1,000,000 or less shall pay an annual tax of \$100.00 for each \$1.000 of gous receipts. A. Every for-profit cannable business with annual gross receipts of \$1,000,000 or less shall pay an annual tax of \$100.00 for each \$1.000 of gous receipts. B. Every for-profit cannable business with annual gross receipts of \$5,000.00 or year for each \$1.000,000 or program of the part	Dakland	Oakland also has a Medical Cannabis Business Tax of 5% of gross receipts. (§5.04.480.)
In critivation area, subject to CPI adjustments, (Measure 1) (November 2016). The city imposes a tax on all for-profit and nonprofit medical and recreational marijuana businesses within the city of no more than 10% of gross receipts. Perional Cultivation of marijuana that is not sold, bartared or exchanged is excluded from this tax. There is a tax of up to 7 cents per each \$1.00 of proceeds or fractional part thereof on non-medical carnabis or marijuana businesses, and a tax of up to 3 center each \$5.10 of proceeds or fractional part thereof on non-medical carnabis or marijuana businesses, and a tax of up to 3 center each \$5.10 of proceeds or fractional part thereof on non-medical carnabis or marijuana businesses, and a tax of up to 3 center each \$5.10 of proceeds or fractional part thereof on non-medical carnabis or marijuana businesses, and a tax of up to 3 center each \$5.10 of proceeds or fractional part thereof on non-medical carnabis or marijuana businesses, and a tax of up to 3 center each \$5.10 of proceeds or fractional part thereof on non-medical carnabis or marijuana businesses, and a tax of up to 3 center each \$5.10 of proceeds or fractional part thereof on non-medical carnabis or \$5.10 of proceeds or \$5.10 of proce	Palm Springs	There is a tax at a rate of 15 cents per \$1.00 of proceeds on cannabis or marijuana collectives operating in the City. (§ 3.35.010.)
In citivation area, subject to CPI adjustments, (Measure 2) (Movember 2016.) The city imposes a tax on all for-profit and nonprofit medical and recreational marijuana businesses within the city of no more than 10% of gross receipts. Personal citivation of marijuana that is not sold, but area of each angel is excluded from this tax. There is a tax of up to 7 cents per each \$1.00 of proceeds or fractional part thereof on non-medical carnabis or marijuana businesses, and a tax of up to 3 center each \$1.00 of proceeds or fractional part thereof on medical carnabis to marijuana businesses, and a tax of up to 3 center each \$1.00 of proceeds or fractional part thereof on medical carnabis business with annual gross receipts of \$1,000.000 or less shall pay an annual tax of \$1,000.00 or center \$1,000.000		There is a maximum to come of an empty for each \$1 of discourage, and and if additional in all and a second and if additional in all and a second and if additional in all and a second and
Personal cultivation of marijuana that is not sold, bartered or exchanged is excluded from this tax. There is a tax of up to 7 cents per each \$1.00 of proceeds or fractional part thereof on non-medical cannabis or marijuana businesses, and a tax of up to 3 center each \$1.00 of proceeds or fractional part thereof on medical cannabis or marijuana businesses. (Measure AE (November 2016.)) There are two types of cannabis taxes: I. Businesses: A. Every for-profit cannabis business with annual gross receipts of \$1.00,000 at governments are selected in the control of the selected annual pross receipts of \$1.00,000 at governments are selected in the control of the selected of the sel	Perris	
Period cultivation of mariginans that is not sock, barbere of or exchanged is excluded from this tax. There is a tax of up to 7 cents per each \$1.00 of proceeds or fractional part thereof on non-medical cannabis or marijuans businesses, and a tax of up to 3 center each \$1.00 of proceeds or fractional part thereof on medical cannabis or marijuans businesses. Measure AE (Measure AE) (100,000 or each \$1.000 of gross receipts of the proceeds or fractional part thereof on medical cannabis businesses. Measure AE (Measure AE) (100,000 or each \$1.000 of gross receipts of or \$1.000 or each \$1.000 of gross receipts of proceeds or \$1.000,000 or each \$1.000 of gross receipts of gross receipts of gross receipts of \$1.000,000 or each \$1.000 of gross receipts of gross receipts of gross receipts of \$1.000,000 or \$1.000 or each \$1.000 of gross receipts of gross	Pittsburg	
There is a 1% tax of 515 per square foot for the first three years, with a ceiling of \$25 per square foot proposed for cultivated area is over 25 square feet. \$600.00 per year for each 12.5 square feet of cultivated area; or b. If the cultivated area is over 25 square feet of 515.00 per year for each 515.00 or good per year for each 515.00 per year for each 515.00 or good per year for each 515.00 per year for each 515.00 or good per year for each 515.00 per year for each 515.00 or good per year for each 515.00 per year for each 515.00 or good per year for each 515.00 per year for each 515.00 or good per year for each 515.00 per year for each 515.00 or good per year for each 515.00 per year for year year for year for year for year for year year for year for y		Personal cultivation of marijuana that is not sold, bartered or exchanged is excluded from this tax.
There are two types of cannabis taxes: I. Businesses: A. Every for-profit cannabis business with annual gross receipts of \$1,000,000 or less shall pay an annual tax of \$120,00 for each \$1,000 of gross receipts. B. Every for-profit cannabis business with annual gross receipts of \$1,000,000 and pay an annual tax of \$120,00 for each \$1,000 of gross receipts. B. Every for-profit cannabis business with annual gross receipts of over \$1,000,000 and pay an annual tax of \$120,000 for each \$1,000 of gross receipts of the first \$1,000,000, and the \$1,000 of gross receipts of over \$1,000,000 of gross receipts of the first \$1,000,000 and the substances of \$1,000 of gross receipts gross		
There are two types of cannabis taxes: I. Businesse: A. Every for-profit cannabis business with annual gross receipts of \$1,000,000 or less shall pay an annual tax of \$120,000 for each \$1,000 of gross receipts for the first \$1,000,000, and then \$150,000 for each \$1,000 of gross receipts of over \$1,000,000 shall pay an annual tax of \$120,000 for each \$1,000 of gross receipts for the first \$1,000,000, and then \$150,000 for each \$1,000 of gross receipts of over \$1,000,000 can be shall pay an annual tax of \$100,000 or gross receipts of our each \$1,000 of gross receipts of \$1,000 or gross receipts of our each \$1,000 or gross the \$1,000 or gross for each \$1,000 or gr	Point Arena	
tancho Cordova 1xx of \$320.00 for each \$1.000 of gross receipts. E. Every for-profit cannabis business with annual gross receipts of or the first \$1.000.000, and then \$1,500.00 for each \$1.000 of gross receipts over \$1.000.000, and then \$1,500.00 for each \$1.000 of gross receipts over \$1.000.000, and then \$1,500.00 for each \$1.000 of gross receipts over \$1.000.000, and then \$1,500.000 for each \$1.000 of gross receipts over \$1.000.000, and \$1.000 for our profit of the following the \$1.000 for each \$1.000 for gross receipts over \$1.000.000 for each \$1.000 for gross receipts of manual tax of \$1.000 for control that \$1.000 for each \$	5.75 A 750 Co. 657 C	
tancho Cordova		There are two types of cannable taxes: Businesses: A Computer profit cannable business with a result of the control of the c
S12.00 for each \$1,000 of gross receipts for the first \$1,000,000, and then \$150,000 for each \$1,000,000. C. Every nomprofit organization cannable business, including all of its ancillarly location regardless of the number of square feet (accupies, shall pay an annual tax of \$100,000 square foot of all business improvements occupied by the cannable business. Il Personal Cultivation 1. The indivor cultivation a. If the cultivated area is each at or less than 25 square feet, \$600,000 per year for each square foot of cultivated area, b. If the cultivated area is equal to or less than 25 square feet, \$600,000 per year for each square foot of cultivated area, a. First outdoor cultivation. If the cultivated area is equal to resist han 25 square feet, \$600,000 per year for each \$12.5 square feet of cultivated area, a. For outdoor cultivations. If the cultivated area is equal to resist that 25 square feet of cultivated area; or b. If the cultivated area is over 25 square feet, \$600,000 per year for each \$12.5 square feet of cultivated area; or b. If the cultivated area is over 25 square feet of cultivated area; or b. If the cultivated area is over 25 square feet of cultivated area; or b. If the cultivated area is over 25 square feet of cultivated area; or b. If the cultivated area is over 25 square feet of cultivated area; or b. If the cultivated area is over 25 square feet of cultivated area; or b. If the cultivated area is over 25 square feet of cultivated area; or b. If the cultivated area is over 25 square feet of cultivated area; or b. If the cultivated area is over 25 square feet of cultivated area; or b. If the cultivated area is over 25 square feet of cultivated area; or b. If the cultivated area is over 25 square feet of cultivated area; or b. If the cultivated area is over 25 square feet of cultivated area; or b. If the cultivated		
organization cannabis business, including all of its ancillary locations regardless of the number of square feet, it occupies, shall pay an annual tax of \$100.00 p square foot on all business improvements occupied by the cannabis business. II. Personal Cultivation: I. For indoor cultivation: a. If the cultivated area is equal to or less than 35 square feet, \$600.00 per year for each square foot of cultivated area is equal to or less than 35 square feet, \$600.00 per year for each \$12.5 square feet of cultivated area. It is contidore cultivations. If the cultivated area is equal to or less than 35 square feet, \$600.00 per year for each 12.5 square feet of cultivated area; or b. If the cultivated area is over 25 square feet, \$500.00 per year for each 12.5 square feet of cultivated area; or b. If the cultiva	Rancho Cordova	
square foot on all business improvements occupied by the cannabis business. Il Persona Cultivation: 1. Fire dividing are are is equal to or less than 25 square feet, \$600.00 per year for each square feet, \$600.00 per year for each square feet, \$600.00 per year for each square feet of cultivated area, or b. If the cultivated area is equal to or less than 25 square feet of cultivated area, 2. For outdoor cultivations. If the cultivated area is equal to or less than 25 square feet, \$600.00 per year for each 12.5 square feet of cultivated area. It is shown as the cultivated area is cover 25 square feet of cultivated area. There is a 5% tax on gross sales receipts of marijuana. (§7.04.139.) There is a 4% tax on gross receipts. (§ 3.08.205.) There is a 14% tax on gross receipts. (§ 3.08.205.) There is a tax of \$15 per square foot for the first three years, with a ceiling of \$25 per square foot proposed for cultivation. The other three business types are taxed 5% of gross revenues for the first three years, with a max of 10% of gross revenues. (Measure L (2016.)) Every Operator engaged in Cannabis Business in the City shall pay a Cannabis Business Tax at a rate of up to 15 percent of Gross Receipts. Commencing on December 12, 2016, the Cannabis Business Tax ate shall be five percent of Gross Receipts. Commencing on December 12, 2016, the Cannabis Business Tax ate shall be five percent of Gross Receipts. Commencing on July 1, 2019, the Cannabis Business Tax rate shall be set at eight percent of Gross Receipts unless the City Council, by ordinance, takes action to set a different tax rate. (Ch. 3, Art. 4, Div. 1.) There is a cannabis business tax set at 6% of gross receipts until June 30, 2019 and increasing to 7% on July 1, 2019 and 8% on July 1, 2021 (§2-21-400 & Re 2017-044.) There are the following tax rates: * \$1.15 per square foot for distribution, transport, and other commercial activity. * \$1.15 per square foot for distribution of cannabis. * \$1.25 per square foot for indoor cultivation of cannabis.		
III. Personal Cultivation: 1. For Indoor cultivated area is equal to or lest than 25 square feet, \$600.00 per year for each square foot of cultivated area; or b. If the cultivated area is equal to or lest than 25 square feet, \$600.00 per year for each square foot of cultivated area; or b. If the cultivated area is equal to or less than 25 square feet, \$600.00 per year for each 12.5 square feet of cultivated area; or b. If the cultivated area is over 25 square feet, \$600.00 per year for each 12.5 square feet of cultivated area; or b. If the cultivated area is over 25 square feet, \$600.00 per year for each 12.5 square feet of cultivated area; or b. If the cultivate area; or b. If the culti		
cultivated area; or b. If the cultivated area is own 25 square feet, 5000.00 per year for each square foot of cultivated area. 2. For outdoor cultivation If the cultivated area is oqual to ce less than 25 square feet of cultivated area; or b. If the cultivated area is over 25 square feet, 5000.00 per year for each 12.5 square feet of cultivated area; or b. If the cultivated area is over 25 square feet, 5000.00 per year for each 12.5 square feet of cultivated area; or b. If the cultivated area; or b. If the cultivated area is over 25 square feet, 5000.00 per year for each 12.5 square feet of cultivated area; or b. If the culti	SAL ON THE SECTION	
cultivated area is equal to or less than 25 square feet, \$600.00 per year for each 12.5 square feet of cultivated area; or b. If the cultivated area is ower 25 square feet, \$600.00 per year for each 12.5 square feet of cultivated area. There is a 5% tax on gross sales receipts of marijuana. (§7.04.139.) There is a 4% tax on gross receipts. (§ 3.08.205.) There is a tax of \$15 per square foot for the first three years, with a ceiling of \$25 per square foot proposed for cultivation. The other three business types are taxed \$% of gross revenues for the first three years, with a max of 10% of gross revenues. (Measure L (2016).) Every Operator engaged in Cannabis Business in the City shall pay a Cannabis Business Tax at a rate of up to 15 percent of Gross Receipts. Commencing on December 12, 2016, the Cannabis Business Tax rate shall be set at eight percent of Gross Receipts unless the City Council, by ordinance, takes action to set a different tax rate. (Ch. 3, Art. 4, Div. 1.) There is a cannabis business tax set at 6% of gross receipts until June 30, 2019 and increasing to 7% on July 1, 2019 and 8% on July 1, 2021 (§2–21–400 & Re 2017-044.) There is a cannabis business tax set at 6% of gross receipts until June 30, 2019 and increasing to 7% on July 1, 2019 and 8% on July 1, 2021 (§2–21–400 & Re 2017-044.) There is a cannabis business tax set at 6% of gross receipts until June 30, 2019 and increasing to 7% on July 1, 2019 and 8% on July 1, 2021 (§2–21–400 & Re 2017-044.) There is a cannabis business tax are at a feet provided in the commercial activity. **S15 per square foot for distribution, transport, and other commercial activity. **S15 per square foot for distribution, transport, and other commercial activity. **S15 per square foot for tending of any type of marijuana. **S25 per square foot for tending of any type of marijuana. Santa Ana is a Medical Cannabis Business Tax of 10% of gross receipts. (Santa Ana Muni. Code §4.66.250(D).) There is a 7 percent tax on all gross receipts of marijuana and		
feet, \$900.00 per year for each 12.5 square feet of cultivated area. There is a 5% tax on gross sales receipts of marijuana. (47.04.139.) There is a 4% tax on gross receipts. (§ 3.08.205.) There is a 4% tax on gross receipts. (§ 3.08.205.) There is a 5% tax on gross receipts of for the first three years, with a ceiling of \$25 per square foot proposed for cultivation. The other three business types are taxed 5% of gross revenues for the first three years, with a max of 10% of gross revenues. (Measure L (2016.).) Every Operator engaged in Cannabis Business in the City shall pay a Cannabis Business Tax at a rate of up to 15 percent of Gross Receipts. Commencing on December 12, 2016, the Cannabis Business Tax rate shall be five percent of Gross Receipts. Commencing on July 1, 2019, the Cannabis Business Tax rate shall be set at eight percent of Gross Receipts unless the City Council, by ordinance, takes action to set a different tax rate. (Cit. 3, Art. 4, 10v. 1.) There is a cannabis business tax set at 6% of gross receipts until June 30, 2019 and increasing to 7% on July 1, 2019 and 8% on July 1, 2021 (§2–21–400 & Res 2017-044.) an Jacinto There are the following tax rates: - \$.10 per square foot for distribution, transport, and other commercial activity \$.15 per square foot for to routdoor cultivation of cannabis \$.15 per square foot for to routdoor cultivation of cannabis \$.15 per square foot for foot or door commercial activity \$.15 per square foot for foot or door or door cannabis \$.25 per square foot for manufacturing of marijuana of any type. San Jose has a Medical Cannabis Business Tax of 10% of gross receipts. (San Jose Muni. Code \$4.66.250(D).) There is a 7 percent tax on all gross receipts for medical marijuana and non-medical marijuana. Santa Ana Santa Ana has a Medical Cannabis Business Tax of 10% of gross receipts. (San Jose Muni. Code \$4.66.250(D).) There is a 7 percent tax on all gross receipts of sof marijuana and non-medical marijuana. A. Cultivation initial after 0.0		
There is a 4% tax on gross receipts. (§ 3.08.205.) There is a tax of \$15 per square foot for the first three years, with a ceiling of \$25 per square foot proposed for cultivation. The other three business types are taxed 5% of gross revenues for the first three years, with a max of 10% of gross revenues. (Measure L (2016).) Every Operator engaged in Cannabis Business in the City shall pay a Cannabis Business Tax at a rate of up to 15 percent of Gross Receipts. Commencing on December 12, 2016, the Cannabis Business Tax at shall be five percent of Gross Receipts. Commencing on Up 2, 2019, the Cannabis Business Tax at a shall be set at eight percent of Gross Receipts. Commencing on Live 12, 2016, the Cannabis Business Tax at a shall be set at eight percent of Gross Receipts. Commencing on December 12, 2016, the Cannabis Business Tax at a shall be set at eight percent of Gross Receipts. Commencing on Live 12, 2016, the Cannabis Business Tax at a shall be set at eight percent of Gross Receipts. Commencing on Live 12, 2016, the Cannabis Business Tax at a shall be set at eight percent of Gross Receipts. Commencing on Live 12, 2016, the Cannabis Business Tax at a shall be set at eight percent of Gross Receipts. Commencing on Live 12, 2016, the Cannabis Business Tax at a shall be five per cannabis. **S15 per square foot for distribution, transport, and other commercial activity. **S15 per square foot for distribution, transport, and other commercial activity. **S15 per square foot for indoor cultivation of cannabis. **S15 per square foot for indoor cultivation of cannabis. **S25 per square foot for manufacturing of marijuana. **S25 per square foot for manufacturing of marijuana of any type. Santa Ana Santa Ana has a Medical Cannabis Business Tax of 10% of gross receipts. (Santa Ana Muni. Code §21-127(b)[1].) There is a 7 percent tax on all gross receipts of marijuana and non-medical marijuana. (Measure D2016 (November 2016).) There is a 7 percent tax on all gross receipts of s5.00 per square foot of cannabis		
There is a 4% tax on gross receipts. (§ 3.08.205.) There is a tax of \$15 per square foot for the first three years, with a ceiling of \$25 per square foot proposed for cultivation. The other three business types are taxed \$% of gross revenues for the first three years, with a max of 10% of gross revenues. (Measure L (2016).) Every Operator engaged in Cannabis Business in the City shall pay a Cannabis Business Tax at a rate of up to 15 percent of Gross Receipts. Commencing on December 12, 2016, the Cannabis Business Tax rate shall be five percent of Gross Receipts. Commencing on July 1, 2019, the Cannabis Business Tax rate shall be set at eight percent of Gross Receipts. Commencing on July 1, 2019, the Cannabis Business Tax rate shall be set at eight percent of Gross Receipts. Commencing on July 1, 2019, the Cannabis Business Tax rate shall be set at eight percent of Gross Receipts. Commencing on July 1, 2019, the Cannabis Business Tax rate shall be set at eight percent of Gross Receipts. Commencing on July 1, 2019, the Cannabis Business Tax rate shall be set at eight percent of Gross Receipts. Commencing on July 1, 2019, the Cannabis Business Tax rate shall be set at eight percent of Gross Receipts. Commencing on July 1, 2019, and 8% on July 1, 2019, the Cannabis Business Tax at establish percent of Gross Receipts on July 1, 2019, and 8% on July 1, 20	Dichmond	Thora is a C6/ thu an stage cales angulate of marijuma (67.04.120.)
There is a tax of \$15 per square foot for the first three years, with a ceiling of \$25 per square foot proposed for cultivation. The other three business types are taxed 5% of gross revenues for the first three years, with a max of 10% of gross revenues. [Measure L (2016.]) Every Operator engaged in Cannabis Business in the City shall pay a Cannabis Business Tax at a rate of up to 15 percent of Gross Receipts. Commencing on December 12, 2016, the Cannabis Business Tax rate shall be five percent of Gross Receipts. Commencing on July 1, 2019, the Cannabis Business Tax rate shall be set at eight percent of Gross Receipts unless the City Council, by ordinance, takes action to set a different tax rate. (Ch. 3, Art. 4, Div. 1.) There is a cannabis business tax set at 6% of gross receipts until June 30, 2019 and increasing to 7% on July 1, 2019 and 8% on July 1, 2021 (\$2–21–400 & Ret 2017-044.) There are the following tax rates: - \$.15 for each \$1.00 of gross receipts for retail sales. - \$.15 for each \$1.00 of gross receipts for retail sales. - \$.510 per square foot for distribution, transport, and other commercial activity. - \$.515 per square foot for distribution, transport, and other commercial activity. - \$.515 per square foot for testing of any type of marijuana. - \$.525 per square foot for indurod cultivation of cannabis. - \$.525 per square foot for manufacturing of marijuana. - \$.525 per square foot for manufacturing of marijuana of any type. Santa Ana Santa Ana has a Medical Cannabis Business Tax of 10% of gross receipts. (Santa Ana Muni. Code \$4.66.250(Dt.)) There is a 1 parcent tax on all gross receipts for medical marijuana and non-medical marijuana. (Measure D2016 (November 2016).) There is a 7 percent tax on all gross receipts of marijuana businesses in the city. The city is authorized to increase this tax to up to 10 percent. (\$5.07.070.) Tax Rates enacted by Measure D (approved 6/6/17): Initial cannabis business tax rates, shall be set as follows for a term of 2 years beginning the day	Richmond	There is a 5% tax on gross sales receipts of marijuana. (97.04.139.)
taxed 5% of gross revenues for the first three years, with a max of 10% of gross revenues. (Measure L (2016).) Every Operator engaged in Cannabis Business in the City shall pay a Cannabis Busines Tax at a rate of up to 15 percent of Gross Receipts. Commencing on December 12, 2016, the Cannabis Business Tax rate shall be five percent of Gross Receipts. Commencing on July 1, 2019, the Cannabis Business Tax rate shall be set at eight percent of Gross Receipts unless the City Council, by ordinance, takes action to set a different tax rate. (Ch. 3, Art. 4, Div. 1.) There is a cannabis business tax set at 6% of gross receipts until June 30, 2019 and increasing to 7% on July 1, 2019 and 8% on July 1, 2021 (§2–21–400 & Res 2017-044.) San Jacinto There are the following tax rates: a. 5.15 for each \$1.00 of gross receipts for retail sales. a. 5.15 for each \$1.00 of gross receipts of retail sales. a. 5.15 per square foot for distribution, transport, and other commercial activity. a. 5.15 per square foot for testing of any type of marijuana. a. 5.25 per square foot for tresting of any type of marijuana. a. 5.25 per square foot for manufacturing of marijuana. a. 5.25 per square foot for manufacturing of marijuana of any type. Sant Jose San Jose San Jose has a Medical Cannabis Business Tax of 10% of gross receipts. (San Jose Muni. Code \$4.66.250(D).) Santa Ana Santa Ana Santa Ana has a Medical Cannabis Business Tax of 10% of gross receipts. (Santa Ana Muni. Code \$4.66.250(D).) There is a tax of 20% of gross receipts for medical marijuana and non-medical marijuana. (Measure D2016 (November 2016).) There is a 7 percent tax on all gross receipts of marijuana and non-medical marijuana. (Measure D2016 (November 2016).) There is a 7 percent tax on all gross receipts of sp. 50.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 2% (instead subject to standard city business tax under Santa Rosa City Code Chapter 6-04)	Sacramento	There is a 4% tax on gross receipts. (§ 3.08.205.)
taxed 5% of gross revenues for the first three years, with a max of 10% of gross revenues. (Measure L (2016).) Every Operator engaged in Cannabis Business in the City shall pay a Cannabis Busines Tax at a rate of up to 15 percent of Gross Receipts. Commencing on December 12, 2016, the Cannabis Business Tax rate shall be five percent of Gross Receipts. Commencing on July 1, 2019, the Cannabis Business Tax rate shall be set at eight percent of Gross Receipts unless the City Council, by ordinance, takes action to set a different tax rate. (Ch. 3, Art. 4, Div. 1.) There is a cannabis business tax set at 6% of gross receipts until June 30, 2019 and increasing to 7% on July 1, 2019 and 8% on July 1, 2021 (§2–21–400 & Res 2017-044.) San Jacinto There are the following tax rates: a. 5.15 for each \$1.00 of gross receipts for retail sales. a. 5.15 for each \$1.00 of gross receipts of retail sales. a. 5.15 per square foot for distribution, transport, and other commercial activity. a. 5.15 per square foot for testing of any type of marijuana. a. 5.25 per square foot for tresting of any type of marijuana. a. 5.25 per square foot for manufacturing of marijuana. a. 5.25 per square foot for manufacturing of marijuana of any type. Sant Jose San Jose San Jose has a Medical Cannabis Business Tax of 10% of gross receipts. (San Jose Muni. Code \$4.66.250(D).) Santa Ana Santa Ana Santa Ana has a Medical Cannabis Business Tax of 10% of gross receipts. (Santa Ana Muni. Code \$4.66.250(D).) There is a tax of 20% of gross receipts for medical marijuana and non-medical marijuana. (Measure D2016 (November 2016).) There is a 7 percent tax on all gross receipts of marijuana and non-medical marijuana. (Measure D2016 (November 2016).) There is a 7 percent tax on all gross receipts of sp. 50.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 2% (instead subject to standard city business tax under Santa Rosa City Code Chapter 6-04)		There is a tay of \$15 per source foot for the first three years, with a calling of \$25 per source foot proposed for cultivation. The other three business types are
December 12, 2016, the Cannabis Business Tax rate shall be five percent of Gross Receipts. Commencing on July 1, 2019, the Cannabis Business Tax rate shall be set at eight percent of Gross Receipts unless the City Council, by ordinance, takes action to set a different tax rate. (Cn. 3, Art. 4, Div. 1.) There is a cannabis business tax set at 6% of gross receipts until June 30, 2019 and increasing to 7% on July 1, 2019 and 8% on July 1, 2021 (§2–21–400 & Res 2017-044.) There are the following tax rates: • \$.15 for each \$5.00 of gross receipts for retail sales. • \$10 per square foot for distribution, transport, and other commercial activity. • \$15 per square foot for outdoor cultivation of cannabis. • \$15 per square foot for to testing of any type of marijuana. • \$25 per square foot for manufacturing of marijuana of any type. San Jose San Jose has a Medical Cannabis Business Tax of 10% of gross receipts. (San Jose Muni. Code §4.66.250(D).) Santa Ana Santa Ana has a Medical Cannabis Business Tax of 10% of gross receipts. (Santa Ana Muni. Code §21-127(b)(1).) Santa Barbara There is a tax of 20% of gross receipts for medical marijuana and non-medical marijuana. (Measure D2016 (November 2016).) There is a 7 percent tax on all gross receipts of marijuana businesses in the city. The city is authorized to increase this tax to up to 10 percent. (§5.07.070.) Tax Rates enacted by Measure D (approved 6/6/17): Initial cannabis business tax rates, shall be set as follows for a term of 2 years beginning the day the Ordinance goes into effect: a. Cultivation Initial Rate: 2% of gross receipts of standard city business tax under Santa Rosa City Code Chapter 6-04)	Salinas	
December 12, 2016, the Cannabis Business Tax rate shall be five percent of Gross Receipts. Commencing on July 1, 2019, the Cannabis Business Tax rate shall be set at eight percent of Gross Receipts unless the City Council, by ordinance, takes action to set a different tax rate. (Cn. 3, Art. 4, Div. 1.) There is a cannabis business tax set at 6% of gross receipts until June 30, 2019 and increasing to 7% on July 1, 2019 and 8% on July 1, 2021 (§2–21–400 & Res 2017-044.) There are the following tax rates: • \$.15 for each \$5.00 of gross receipts for retail sales. • \$10 per square foot for distribution, transport, and other commercial activity. • \$15 per square foot for outdoor cultivation of cannabis. • \$15 per square foot for to testing of any type of marijuana. • \$25 per square foot for manufacturing of marijuana of any type. San Jose San Jose has a Medical Cannabis Business Tax of 10% of gross receipts. (San Jose Muni. Code §4.66.250(D).) Santa Ana Santa Ana has a Medical Cannabis Business Tax of 10% of gross receipts. (Santa Ana Muni. Code §21-127(b)(1).) Santa Barbara There is a tax of 20% of gross receipts for medical marijuana and non-medical marijuana. (Measure D2016 (November 2016).) There is a 7 percent tax on all gross receipts of marijuana businesses in the city. The city is authorized to increase this tax to up to 10 percent. (§5.07.070.) Tax Rates enacted by Measure D (approved 6/6/17): Initial cannabis business tax rates, shall be set as follows for a term of 2 years beginning the day the Ordinance goes into effect: a. Cultivation Initial Rate: 2% of gross receipts of standard city business tax under Santa Rosa City Code Chapter 6-04)		
December 12, 2016, the Cannabis Business Tax rate shall be five percent of Gross Receipts. Commencing on July 1, 2019, the Cannabis Business Tax rate shall be set at eight percent of Gross Receipts unless the City Council, by ordinance, takes action to set a different tax rate. (Cn. 3, Art. 4, Div. 1.) There is a cannabis business tax set at 6% of gross receipts until June 30, 2019 and increasing to 7% on July 1, 2019 and 8% on July 1, 2021 (§2–21–400 & Res 2017-044.) There are the following tax rates: • \$.15 for each \$5.00 of gross receipts for retail sales. • \$10 per square foot for distribution, transport, and other commercial activity. • \$15 per square foot for outdoor cultivation of cannabis. • \$15 per square foot for to testing of any type of marijuana. • \$25 per square foot for manufacturing of marijuana of any type. San Jose San Jose has a Medical Cannabis Business Tax of 10% of gross receipts. (San Jose Muni. Code §4.66.250(D).) Santa Ana Santa Ana has a Medical Cannabis Business Tax of 10% of gross receipts. (Santa Ana Muni. Code §21-127(b)(1).) Santa Barbara There is a tax of 20% of gross receipts for medical marijuana and non-medical marijuana. (Measure D2016 (November 2016).) There is a 7 percent tax on all gross receipts of marijuana businesses in the city. The city is authorized to increase this tax to up to 10 percent. (§5.07.070.) Tax Rates enacted by Measure D (approved 6/6/17): Initial cannabis business tax rates, shall be set as follows for a term of 2 years beginning the day the Ordinance goes into effect: a. Cultivation Initial Rate: 2% of gross receipts of standard city business tax under Santa Rosa City Code Chapter 6-04)		Every Character engaged in Campable Business in the City shall have a Campable Business Tay at a rate of un to 15 necent of Gross Bereinter Communiting on
be set at eight percent of Gross Receipts unless the City Council, by ordinance, takes action to set a different tax rate. (Ch. 3, Art. 4, Div. 1.) There is a cannabis business tax set at 6% of gross receipts until June 30, 2019 and increasing to 7% on July 1, 2019 and 8% on July 1, 2021 (§2–21–400 & Res 2017-044.) San Jacinto There are the following tax rates: • \$.15 for each \$1.00 of gross receipts for retail sales. • \$.15 for each \$1.00 of gross receipts for retail sales. • \$15 per square foot for distribution, transport, and other commercial activity. • \$15 per square foot for testing of any type of marijuana. • \$25 per square foot for indoor cultivation of cannabis. • \$25 per square foot for manufacturing of marijuana of any type. San Jose San Jose has a Medical Cannabis Business Tax of 10% of gross receipts. (San Jose Muni. Code \$4.66.250(D).) Santa Ana Santa Ana has a Medical Cannabis Business Tax of 10% of gross receipts. (Santa Ana Muni. Code \$21-127(b)(1).) There is a 1x of 20% of gross receipts for medical marijuana and non-medical marijuana. (Measure D2016 (November 2016).) There is a 7 percent tax on all gross receipts of marijuana businesses in the city. The city is authorized to increase this tax to up to 10 percent. (§5.07.070.) Tax Rates enacted by Measure D (approved 6/6/17): Initial cannabis business tax rates, shall be set as follows for a term of 2 years beginning the day the Ordinance goes into effect: a. Cultivation Initial Rate: 2% of gross receipts of S5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 2% of gross receipts c. Distribution Initial Rate: 2	San Diego	
There is a cannabis business tax set at 6% of gross receipts until June 30, 2019 and increasing to 7% on July 1, 2019 and 8% on July 1, 2021 (§2–21–400 & Res 2017-044.) San Jacinto There are the following tax rates: • \$.15 for each \$1.00 of gross receipts for retail sales. • \$.15 per square foot for distribution, transport, and other commercial activity. • \$.15 per square foot for outdoor cultivation of cannabis. • \$.15 per square foot for outdoor cultivation of cannabis. • \$.25 per square foot for indoor cultivation of cannabis. • \$.25 per square foot for manufacturing of marijuana. • \$.25 per square foot for manufacturing of marijuana of any type. San Jose San Jose has a Medical Cannabis Business Tax of 10% of gross receipts. (San Jose Muni. Code §4.66.250(D).) Santa Ana Santa Ana has a Medical Cannabis Business Tax of 10% of gross receipts. (Santa Ana Muni. Code §21-127(b)(1).) There is a tax of 20% of gross receipts for medical marijuana and non-medical marijuana. (Measure D2016 (November 2016).) There is a 7 percent tax on all gross receipts of marijuana businesses in the city. The city is authorized to increase this tax to up to 10 percent. (§5.07.070.) Tax Rates enacted by Measure D (approved 6/6/17): Initial cannabis business tax rates, shall be set as follows for a term of 2 years beginning the day the Ordinance goes into effect: a. Cultivation Initial Rate: 2% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 1% of gross receipts c. Distribution Initial Rate: 1% of gross receipts c. Distributio		
2017-044.) San Jacinto There are the following tax rates: • \$.15 for each \$1.00 of gross receipts for retail sales. • \$.10 per square foot for distribution, transport, and other commercial activity. • \$15 per square foot for other foot for union or cannabis. • \$15 per square foot for tother or cannabis. • \$15 per square foot for tracking of any type of marijuana. • \$25 per square foot for indoor cultivation of cannabis. • \$25 per square foot for manufacturing of marijuana of any type. San Jose San Jose has a Medical Cannabis Business Tax of 10% of gross receipts. (San Jose Muni. Code \$4.66.250(D).) Santa Ana Santa Ana has a Medical Cannabis Business Tax of 10% of gross receipts. (Santa Ana Muni. Code \$21-127(b)(1).) There is a tax of 20% of gross receipts for medical marijuana and non-medical marijuana. (Measure D2016 (November 2016).) There is a 7 percent tax on all gross receipts of marijuana businesses in the city. The city is authorized to increase this tax to up to 10 percent. (§5.07.070.) Tax Rates enacted by Measure D (approved 6/6/17): Initial cannabis business tax rates, shall be set as follows for a term of 2 years beginning the day the Ordinance goes into effect: a. Cultivation Initial Rate: 2% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 9% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 9% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 9% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 9% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 9% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 9% of gr		
San Jacinto There are the following tax rates: • 5.15 for each \$1.00 of gross receipts for retail sales. • \$.10 per square foot for distribution, transport, and other commercial activity. • \$15 per square foot for distribution, transport, and other commercial activity. • \$15 per square foot for cutdoor cultivation of cannabis. • \$15 per square foot for indoor cultivation of cannabis. • \$25 per square foot for indoor cultivation of cannabis. • \$25 per square foot for manufacturing of marijuana of any type. San Jose San Jose has a Medical Cannabis Business Tax of 10% of gross receipts. (San Jose Muni. Code §4.66.250(D).) Santa Ana Santa Ana has a Medical Cannabis Business Tax of 10% of gross receipts. (Santa Ana Muni. Code §21-127(b)[1].) Santa Barbara There is a tax of 20% of gross receipts for medical marijuana and non-medical marijuana. (Measure D2016 (November 2016).) There is a 7 percent tax on all gross receipts of marijuana businesses in the city. The city is authorized to increase this tax to up to 10 percent. (§5.07.070.) Tax Rates enacted by Measure D (approved 6/6/17): Initial cannabis business tax rates, shall be set as follows for a term of 2 years beginning the day the Ordinance goes into effect: a. Cultivation Initial Rate: 2% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 2% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 3% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 3% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 3% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 3% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. M	San Leandro	There is a cannabis business tax set at 6% of gross receipts until June 30, 2019 and increasing to 7% on July 1, 2019 and 8% on July 1, 2021 (§2–21–400 & Res
* \$.15 for each \$1.00 of gross receipts for retail sales. * \$10 per square foot for distribution, transport, and other commercial activity. * \$15 per square foot for distribution of cannabis. * \$15 per square foot for testing of any type of marijuana. * \$25 per square foot for indoor cultivation of cannabis. * \$25 per square foot for indoor cultivation of cannabis. * \$25 per square foot for manufacturing of marijuana of any type. San Jose San Jose has a Medical Cannabis Business Tax of 10% of gross receipts. (San Jose Muni. Code \$4.66.250(D).) Santa Ana Santa Ana Medical Cannabis Business Tax of 10% of gross receipts. (Santa Ana Muni. Code \$21-127(b)(1).) Santa Barbara There is a tax of 20% of gross receipts for medical marijuana and non-medical marijuana. (Measure D2016 (November 2016).) Santa Cruz There is a 7 percent tax on all gross receipts of marijuana businesses in the city. The city is authorized to increase this tax to up to 10 percent. (§5.07.070.) Tax Rates enacted by Measure D (approved 6/6/17): Initial cannabis business tax rates, shall be set as follows for a term of 2 years beginning the day the Ordinance goes into effect: a. Cultivation Initial Rate: 2% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 2% of gross receipts c. Distribution Initial Rate: 0% (instead subject to standard city business tax under Santa Rosa City Code Chapter 6-04)	Jan Ceandro	2017-044.)
• \$10 per square foot for distribution, transport, and other commercial activity. • \$15 per square foot for outdoor cultivation of cannabis. • \$15 per square foot for resting of any type of marijuana. • \$25 per square foot for indoor cultivation of cannabis. • \$25 per square foot for manufacturing of marijuana of any type. San Jose San Jose has a Medical Cannabis Business Tax of 10% of gross receipts. (San Jose Muni. Code \$4.66.250(D).) Santa Ana Santa Ana has a Medical Cannabis Business Tax of 10% of gross receipts. (Santa Ana Muni. Code \$21-127(b)(1).) Santa Barbara There is a tax of 20% of gross receipts for medical marijuana and non-medical marijuana. (Measure D2016 (November 2016).) There is a 7 percent tax on all gross receipts of marijuana businesses in the city. The city is authorized to increase this tax to up to 10 percent. (§5.07.070.) Tax Rates enacted by Measure D (approved 6/6/17): Initial cannabis business tax rates, shall be set as follows for a term of 2 years beginning the day the Ordinance goes into effect: a. Cultivation Initial Rate: 2% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 1% of gross receipts c. Distribution Initial Rate: 0% (instead subject to standard city business tax under Santa Rosa City Code Chapter 6-04)	San Jacinto	There are the following tax rates:
• \$15 per square foot for outdoor cultivation of cannabis. • \$15 per square foot for testing of any type of marijuana. • \$25 per square foot for indoor cultivation of cannabis. • \$25 per square foot for manufacturing of marijuana of any type. San Jose		\$.15 for each \$1.00 of gross receipts for retail sales.
* \$15 per square foot for testing of any type of marijuana. * \$25 per square foot for indoor cultivation of cannabis. * \$25 per square foot for manufacturing of marijuana of any type. San Jose		\$10 per square foot for distribution, transport, and other commercial activity.
San Jose San Jose San Jose has a Medical Cannabis Business Tax of 10% of gross receipts. (San Jose Muni. Code §4.66.250(D).) Santa Ana Santa Ana Santa Ana has a Medical Cannabis Business Tax of 10% of gross receipts. (Santa Ana Muni. Code §21-127(b)(1).) Santa Barbara There is a tax of 20% of gross receipts for medical marijuana and non-medical marijuana. (Measure D2016 (November 2016).) Santa Cruz There is a 7 percent tax on all gross receipts of marijuana businesses in the city. The city is authorized to increase this tax to up to 10 percent. (§5.07.070.) Tax Rates enacted by Measure D (approved 6/6/17): Initial cannabis business tax rates, shall be set as follows for a term of 2 years beginning the day the Ordinance goes into effect: a. Cultivation Initial Rate: 2% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 1% of gross receipts con the standard city business tax under Santa Rosa City Code Chapter 6-04)		• \$15 per square foot for outdoor cultivation of cannabis.
San Jose San Jose has a Medical Cannabis Business Tax of 10% of gross receipts. (San Jose Muni. Code §4.66.250(D).) Santa Ana Santa Ana Medical Cannabis Business Tax of 10% of gross receipts. (Santa Ana Muni. Code §21-127(b)(1).) Santa Barbara There is a tax of 20% of gross receipts for medical marijuana and non-medical marijuana. (Measure D2016 (November 2016).) Santa Cruz There is a 7 percent tax on all gross receipts of marijuana businesses in the city. The city is authorized to increase this tax to up to 10 percent. (§5.07.070.) Tax Rates enacted by Measure D (approved 6/6/17): Initial cannabis business tax rates, shall be set as follows for a term of 2 years beginning the day the Ordinance goes into effect: a. Cultivation Initial Rate: 2% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 1% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 1% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 1% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 1% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 1% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 1% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 1% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 1% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 1% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the		\$15 per square foot for testing of any type of marijuana.
San Jose San Jose has a Medical Cannabis Business Tax of 10% of gross receipts. (San Jose Muni. Code §4.66.250(D).) Santa Ana Santa Ana Medical Cannabis Business Tax of 10% of gross receipts. (Santa Ana Muni. Code §21-127(b)(1).) There is a tax of 20% of gross receipts for medical marijuana and non-medical marijuana. (Measure D2016 (November 2016).) There is a 7 percent tax on all gross receipts of marijuana businesses in the city. The city is authorized to increase this tax to up to 10 percent. (§5.07.070.) Tax Rates enacted by Measure D (approved 6/6/17): Initial cannabis business tax rates, shall be set as follows for a term of 2 years beginning the day the Ordinance goes into effect: a. Cultivation Initial Rate: 2% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 1% of gross receipts c. Distribution Initial Rate: 0% (instead subject to standard city business tax under Santa Rosa City Code Chapter 6-04)		
Santa Ana Santa Ana has a Medical Cannabis Business Tax of 10% of gross receipts. (Santa Ana Muni. Code §21-127(b)(1).) There is a tax of 20% of gross receipts for medical marijuana and non-medical marijuana. (Measure D2016 (November 2016).) There is a 7 percent tax on all gross receipts of marijuana businesses in the city. The city is authorized to increase this tax to up to 10 percent. (§5.07.070.) Tax Rates enacted by Measure D (approved 6/6/17): Initial cannabis business tax rates, shall be set as follows for a term of 2 years beginning the day the Ordinance goes into effect: a. Cultivation Initial Rate: 2% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 1% of gross receipts c. Distribution Initial Rate: 0% (instead subject to standard city business tax under Santa Rosa City Code Chapter 6-04)		\$25 per square foot for manufacturing of marijuana of any type.
There is a tax of 20% of gross receipts for medical marijuana and non-medical marijuana. (Measure D2016 (November 2016).) There is a 7 percent tax on all gross receipts of marijuana businesses in the city. The city is authorized to increase this tax to up to 10 percent. (§5.07.070.) Tax Rates enacted by Measure D (approved 6/6/17): Initial cannabis business tax rates, shall be set as follows for a term of 2 years beginning the day the Ordinance goes into effect: a. Cultivation Initial Rate: 2% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 1% of gross receipts c. Distribution Initial Rate: 0% (instead subject to standard city business tax under Santa Rosa City Code Chapter 6-04)	San Jose	San Jose has a Medical Cannabis Business Tax of 10% of gross receipts. (San Jose Muni. Code §4.66.250(D).)
There is a 7 percent tax on all gross receipts of marijuana businesses in the city. The city is authorized to increase this tax to up to 10 percent. (§5.07.070.) Tax Rates enacted by Measure D (approved 6/6/17): Initial cannabis business tax rates, shall be set as follows for a term of 2 years beginning the day the Ordinance goes into effect: a. Cultivation Initial Rate: 2% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 1% of gross receipts c. Distribution Initial Rate: 0% (instead subject to standard city business tax under Santa Rosa City Code Chapter 6-04)	Santa Ana	Santa Ana has a Medical Cannabis Business Tax of 10% of gross receipts. (Santa Ana Muni. Code §21-127(b)(1).)
Tax Rates enacted by Measure D (approved 6/6/17): Initial cannabis business tax rates, shall be set as follows for a term of 2 years beginning the day the Ordinance goes into effect: a. Cultivation Initial Rate: 2% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 1% of gross receipts c. Distribution Initial Rate: 0% (instead subject to standard city business tax under Santa Rosa City Code Chapter 6-04)	Santa Barbara	There is a tax of 20% of gross receipts for medical marijuana and non-medical marijuana. (Measure D2016 (November 2016).)
Tax Rates enacted by Measure D (approved 6/6/17): Initial cannabis business tax rates, shall be set as follows for a term of 2 years beginning the day the Ordinance goes into effect: a. Cultivation Initial Rate: 2% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 1% of gross receipts c. Distribution Initial Rate: 0% (instead subject to standard city business tax under Santa Rosa City Code Chapter 6-04)		
Initial cannabis business tax rates, shall be set as follows for a term of 2 years beginning the day the Ordinance goes into effect: a. Cultivation Initial Rate: 2% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 1% of gross receipts c. Distribution Initial Rate: 0% (instead subject to standard city business tax under Santa Rosa City Code Chapter 6-04)	Santa Cruz	There is a 7 percent tax on all gross receipts of marijuana businesses in the city. The city is authorized to increase this tax to up to 10 percent. (§5.07.070.)
Initial cannabis business tax rates, shall be set as follows for a term of 2 years beginning the day the Ordinance goes into effect: a. Cultivation Initial Rate: 2% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 1% of gross receipts c. Distribution Initial Rate: 0% (instead subject to standard city business tax under Santa Rosa City Code Chapter 6-04)		Tax Rates enacted by Measure D (approved 6/6/17):
a. Cultivation Initial Rate: 2% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 1% of gross receipts c. Distribution Initial Rate: 0% (instead subject to standard city business tax under Santa Rosa City Code Chapter 6-04)		
a. Cultivation Initial Rate: 2% of gross receipts or \$5.00 per square foot of cannabis cultivation area, at the taxpayer's election b. Manufacturing Initial Rate: 1% of gross receipts c. Distribution Initial Rate: 0% (instead subject to standard city business tax under Santa Rosa City Code Chapter 6-04)	Courts Down	initial cannaus business tax rates, shall be set as follows for a term of 2 years beginning the day the Ordinance goes into effect:
c. Distribution Initial Rate: 0% (instead subject to standard city business tax under Santa Rosa City Code Chapter 6-04)	Santa Rosa	
		c. Distribution Initial Rate: 0% (instead subject to standard city business tax under Santa Rosa City Code Chapter 6-04) d. Dispensaries: 3% of gross receipts (recreational only and only after state and local regulations are in place)



Seaside	Up to 10% of gross receipts of a marijuana business. (Measure G, June 2017)
Shasta Lake	There is a 6 percent tax on the retail sale of medical marijuana. The city is authorized to increase this tax to up to 10 percent. (§3.17.010.)
Stockton	Stockton has two Medical Cannabis Business Taxes for an annual combined 15% gross receipts tax (5% of gross receipts (Measure Q (2016)) + 10% of gross receipts from Stockton Muni. Code §5.99,030(A)).
Vallejo	There is a tax on marijuana businesses in the city at the rate of 10% of gross receipts., with a minimum base tax of \$500. (Measure C (November 2011).)
Watsonville	There is a tax of not more than \$20 per square foot per year of canopy area, not more than 2.5% on gross receipts from manufactured cannabis product, an not more than 10% on gross receipts from the retail sale of cannabis. (Measure L (2016).)